IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO. 174 OF 1994.

The Commissioner of Income-tax,
Bombay City-XI, Bombay. ... Applicant.

V/s.

Shri Mohanlal M. Topiwala .. Respondent.

Shri Ashok Kotangale for the applicant.

Shri D.A. Dubey for the respondents.

CORAM : V.C.DAGA AND A.S.AGUIAR, JJ.

DATED : 18th July 2005.

P.C. :

. By this reference under section 256 of the Income-tax Act, 1961, the Income Tax Appellate Tribunal has referred the following questions of law for the opinion of this Court:

1. Whether, on the facts and in the circumstances of the case, the Tribunal was right in allowing in holding that the subsistence allowance of Rs. 45,322/- and Rs. 2423/- received bythe assessee on incidental expenses is exempt u/s 10(14) of the Income-tax Act, 1961?"

. For the reasons recorded by us in our judgment dated 1st July 2005 passed in Income Tax Reference No.397 of 1988 (**C.I.T. vs. M/s Pithwa Engg.Works**), wherein we have relied upon decision of this Court in the case of **C.I.T. vs. Camco Colour Co.** (2002) 254 ITR 565, we do not think it necessary to answer the reference made to this Court for the Assessment Year 1980-81, having negligible tax effect. Accordingly, reference stands returned unanswered with no order as to costs.

(A.S.AGUIAR, J.) **(V.C.DAGA, J.)**